


REPORT

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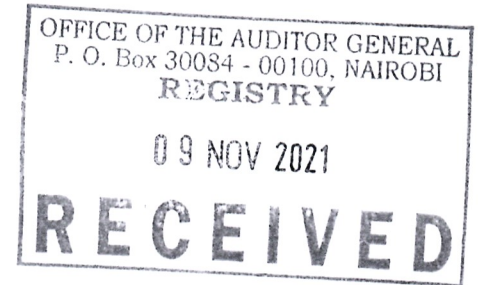
THE AUDITOR-GENERAL

ON

**KENYA DEVELOPMENT RESPONSE TO
DISPLACEMENT IMPACTS PROJECT
(IDA CREDIT NO.6021-KE AND
NO. TF OA 7762-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR DEVELOPMENT
OF ARID AND SEMI- ARID LANDS (ASALS)**



Project Name: Kenya Development Response to Displacement Impacts Project (KDRDIP)

**Implementing Entity: Ministry of Devolution and ASALS, State Department for Development of
ASALS**

PROJECT GRANT/CREDIT NUMBER: IDA 6021-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name

The project's official name is Kenya Development Response To Displacement Impact Project KDRDIP

Objective

The key objective of the project is to improve access to basic social services, expand economic

Opportunities and enhance environmental management for communities hosting refugees in the target areas.

Address

The project headquarters offices are Harambee House (City), Nairobi County, Kenya.

The address of its registered office is: P O BOX40213-00100 NAIROBI

The project also has offices/branches as follows:

- Turkana
- Wajir
- Garissa

Contacts: The following are the project contacts

Telephone: (254) (020)2217696 or 2227411

E-mail: info@kdrdip.go.ke

Website: www.kdrdip.go.ke

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

Project Start Date:	The project start date is 01 07 2017
Project End Date:	The project end date is 30 06 2022
Project Manager:	The project manager is Mr Wilfred Omari
Project Sponsor:	The project sponsor is World Bank IDA

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Devolution and ASALs
Project number	IDA 6021-KE
Strategic goals of the project	The strategic goal of the project is as follows: Address social, economic and environmental impacts due to the presence of refugees host communities.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i)The project promote social cohesion and address Drivers of conflict and (ii)Address the Gender Based Violence (GBV) using an integrated approach.
Other important background information of the project	The project has adopted the Community Driven Development approach for implementation of it's activities in which Community participation in all Phases of the Project cycle is the key feature.

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Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: <ul style="list-style-type: none">(i) Social and Economic Infrastructure Services.(ii) Environment and Natural Resource Management(iii) Promote social cohesion and address drivers of conflict(iv) Address Gender Based Violence using an integrated approach.
Project duration	The project started on 1st July 2017 and is expected to run until 30 June 2022

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) The Central Bank of Kenya,
Haile Selassie Avenue,
P O Box 60000
City Square 00200
Nairobi, Kenya




1.5 Auditors

The project is audited by the Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P O BOX 30084-00100
GPO
Nairobi, Kenya




1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.



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Name	Title /Designation	Key Qualification(s)	Responsibilities
 Dr. Anne Kinyua	National Project Coordinator	<ul style="list-style-type: none"> • PhD, Educational Administration & Planning • Masters, Educational Development and Evaluation • Bachelors in Education 	Overall Project Coordinator Secretary to the National Steering Committee
 Wilfred Omari	Project Manager	<ul style="list-style-type: none"> • MA Economics • MA International Relations 	<ul style="list-style-type: none"> • Overall Project management, monitoring and evaluation, Finance including Management Information System; • Alternate AIE holder
 Dr. John Ngatia	Head Environmental and Natural Resources Management	<ul style="list-style-type: none"> • PhD (Environmental Governance and Management), Msc Environmental Science & Technology) PGD Environmental Science) • Bsc Forestry • SMC • Certificate reforestation techniques • Certificate forest certification. 	Support to project coordination & implementation, specifically responsible for environment conservation, management of Natural Resources and support to policy advisor


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 <p>Geoffrey Leparteleg</p>	<p>Deputy Head Livelihood</p>	<ul style="list-style-type: none"> • Masters Degree in Social Sciences from The University of Nairobi • BA (Double Major - Political Science and Sociology • Diploma Armed Conflicts.(UoN) 	<p>Over 21 years experience in program Management, Program development and technical backstopping specialist in the Horn of Africa and great Lakes regions in both development and Humanitarian contexts. Training team leader .Development of standard training resource packs and provide technical backstopping to training teams. Deputy head of Livelihoods Program KDRDIP</p>
 <p>Dr. Joy Murunga</p>	<p>Deputy Director, Livelihoods Development</p>	<p>Ph.D. Sociology, Social Organization and Demography (USA)</p> <p>MBA Strategic Management, Moi University</p> <p>BA Commerce in Business Administration and Management</p> <ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Responsible for rural entrepreneurship development and business development research both qualitative and quantitative data. • Capacity building and entrepreneurship development program expert • Review and monitor implementation of community mobilization policies, strategies, procedures and programs
 <p>John Karuma</p>	<p>Agriculture Specialist</p>	<ul style="list-style-type: none"> • Master of Arts in Project Planning and Management • Bachelor of Science in Agricultural Economics 	<ul style="list-style-type: none"> •





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 <p>Wycliffe Wangwe</p>	<p>Social Safeguard Specialist</p>	<ul style="list-style-type: none"> MA Project Planning and Management 	<ul style="list-style-type: none"> Ensures inclusivity Promotes stakeholder consultation and engagement Safeguard Instrument review Grievance Redress Mechanism
 <p>Janet Tulula</p>	<p>Assistant Environmental Safeguard Specialist</p>	<p>MSc. Climate Change Science</p> <p>BSc. Natural Resource Management (Forestry)</p> <ul style="list-style-type: none"> 	<ul style="list-style-type: none"> Implementation support and monitoring of subprojects Ensure Compliance with national statutory obligations and the World Bank Safeguard Policies throughout project cycle . Ensure disclosure of safeguards documents and information for access to the communities impacted by the project activities Review of all Environmental and Social Safeguards Documents (Screening Checklists, ESMPs, SPRs, and CPRs) prepared by the court Safeguard team to ensure that identification of potential environmental risks impacts of a project their mitigation measures are exclusively carried out Foster “do no harm” approach in the project implementation

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			<ul style="list-style-type: none"> • Oversee the grievance redress mechanism, monitoring and reporting • Promote conservation and rehabilitation of biodiversity and natural habitats • Promote on worker and community health and safety • Capacity Building of County Safeguard through offering technical assistance Environmental aspects in project cycle.
 <p>Lucy Gathenga</p>	<p>Finance Specialist</p>	<ul style="list-style-type: none"> • B.Com. (Finance) • CPA(K) • Member of ICPAK • MBA(Finance) • Senior Management Course (KSG) • Public Finance Management (ESAMI) 	<ul style="list-style-type: none"> • Budget preparation planning and costing all project activities • Preparation and consolidation of the Project AWPB • Preparation and issuance of AIEs for office and sub-project implementation • Preparation of monthly and quarterly reports to the National Treasury and the WB • Preparation of supplementary budget estimates • Monitoring and evaluation of funds • Assisting the Project manager as and when called upon

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 David Mamati	Procurement Expert	<ul style="list-style-type: none"> • MBA (Finance) • Bachelor of Commerce (Accounting) • CIPS • CPA II 	<ul style="list-style-type: none"> • Procurement planning and execution
 Andrew Lorenge	M&E Specialist	<ul style="list-style-type: none"> • MA Economics-Continuing • BSC. Applied Statistics 	<ul style="list-style-type: none"> • Support Project Monitoring and Evaluation
 James Sakwa	Project Accountant	<ul style="list-style-type: none"> • Bachelor in Business Management (Finance) • Member of Institute of Certified Public Accountants • Senior Management Course 	<ul style="list-style-type: none"> • Maintaining accounting records as applicable • Submission of quarter interim financial reports • Make direct withdrawal applications • Exchequer requests of ERD National Treasury • Maintenance of Project cashbooks (credit and grant)
 	Health Expert	<ul style="list-style-type: none"> • Ph.D. Business Administration and Management (Strategic & Organizational Leadership and Management) – Continuing • MBA (Strategic Management) 	<ul style="list-style-type: none"> • A member of National Project Implementation Unit (NPIU) in Supporting the project on technical backstopping specifically, responsible for health sector in ensuring primary and secondary healthcare

Dr. Saleh Abdullahi Bardab		<ul style="list-style-type: none"> • BA (Human Resources Management) • Higher National Diploma-Clinical Medicine and Surgery (Ear, Nose and Throat diseases) • Diploma in Clinical Medicine and Surgery • Certificate in Health Service Management (HSM) • Certificate in Integrated Disease Surveillance and Response • Certificate in Data Quality Assurance and Systems Management • Training in Participatory Project Monitoring and Evaluation • Strategic Leadership Development Program • Senior Management Course • Supervisory Skills Development Course 	infrastructure in the target Counties me. GoK infrastructural Norms and Standar
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 Josephat Waweru	Water expert	Bachelor of science	Head Social economic and infrastructure and services. In charge of Water sector
 Simeon Pkiyach	Livestock Specialist	MSc. Animal Science	
 Anthony Karoki	ICT Specialist	<ul style="list-style-type: none"> • Masters in Computer and Radio Communications (2015) Engineering (<i>South Korea</i>) • Bachelor of Business Information Technology (2010), KEMU • Diploma in Computer Studies (2003), Technical University of Kenya 	<ul style="list-style-type: none"> • Overall and day-to-day maintenance of ICTs including hardware, software, and managem information system, wel and email.

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30 th June 2021)	Unutilised balance to date (30 th June 2021)	
	Donor currency Usd (A)	Kshs (A')		Donor currency (A)-(B)	Kshs (A')-(B')
(i) Grant					
Danida	6,764,267	711,726,765	686,717,989	USD	25,008,776
(i) Loan					
World Bank-IDA	43,310,033	3,975,524,770	3,855,431,092	USD	120,093,678
(ii) Counterpart funds					
Government of Kenya	-	-	-	-	-
Total	50,074,300	4,687,251,535	4,542,149,081	USD	145,102,454

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current year and for cumulative to-date,
- ii) Physical progress based on outputs, outcomes and impacts since project commencement,
- iii) Comment on value-for-money achievements,
- iv) Indicate the absorption rate for each year since the commencement of the project.
- v) List the implementation challenges and recommended way forward.

1.9 Summary of Project Compliance:

- i) Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- ii) Include consequences suffered on account of non-compliance or likely to be suffered.
- iii) Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

KDRDIP will ensure that citizens participate and engage in the process of identifying and prioritizing their developmental needs, including expanding socioeconomic infrastructure and livelihood opportunities to improve self-reliance among refugee-hosting communities, improving social cohesion between refugees and host communities, increasing the voices and roles of citizens in decision making regarding development, and eliciting a greater demand for social accountability. The operational approach will be Community-Driven Development (CDD) and will involve (a) supporting grassroots institutions to be more inclusive and representative, and build their capacities; (b) ensuring that the voices of all communities/groups are heard in the decision-making process; (c) strengthening decentralized government administrative functions; and (d) investing in public service delivery and contributing to social cohesion among beneficiary communities.

The key development objectives of the *project's agreement/* plan are to:

- a) Improve access to basic social services
 - b) Expand economic opportunities
 - c) Enhance environmental management for communities hosting refugees in the target areas
- During the FY 2020/2021 the project was allocated kshs. 3.5 billion being the loan and Kshs. 21million grant from DANIDA.

Kshs. 2.99 billion was disbursed to various community investment subprojects and community groups in the five sub counties as follows:

COMPONENT	SUB COUNTY	1 st Half (Kshs.)	2 nd Half (Kshs.)	Total (Kshs.)
COMPONENT 1	TURKANA WEST	262,182,550.00	246,038,250.00	508,220,800.00
	WAJIR SOUTH	154,284,044.00	180,924,695.00	335,208,739.00
	DADAAB	148,802,261.23	115,665,336.00	264,467,597.23
	FAFI	109,093,492.00	110,892,800.00	219,986,292.00
	LAGDERA	108,905,505.00	61,585,590.00	170,491,095.00
	Sub Total		783,267,852.23	715,106,671.00
COMPONENT 2	TURKANA WEST	30,770,000.00	29,300,000.00	60,070,000.00
	WAJIR SOUTH	53,843,600.00	51,576,281.00	105,419,881.00
	DADAAB	88,024,100.00	60,628,000.00	148,652,100.00
	FAFI	74,783,908.00	74,320,800.00	149,104,708.00
	LAGDERA	28,704,460.00	92,393,500.00	121,097,960.00
	Sub Total		276,126,068.00	308,218,581.00
COMPONENT 3	TURKANA WEST	142,000,000.00	162,000,000.00	304,000,000.00
	WAJIR SOUTH	105,000,000.00	94,000,000.00	199,000,000.00
	DADAAB	78,500,000.00	79,000,000.00	157,500,000.00
	FAFI	76,000,000.00	72,500,000.00	148,500,000.00
	LAGDERA	49,500,000.00	49,500,000.00	99,000,000.00
	Sub Total		451,000,000.00	457,000,000.00
Grand Total		1,510,393,920.23	1,480,325,252.00	2,990,719,172.23

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KDRDIP	The Project Development Objective (PDO) is to improve access to basic social services, expand economic opportunities, and enhance environmental management for communities hosting refugees in the target areas.	Improved access to Social and economic services	No. of water facilities funded towards constructed/rehabilitated	201no. water facilities funded
			No. of health facilities funded for construction/renovation	133no. health facilities funded
			KMs of road constructed	17no. of roads funded
			No. of School facilities funded for construction / renovation	248no. school facilities funded
			No. of sanitation and solid waste facilities constructed	43No. sanitation and solid waste facilities
			No. of market infrastructure facilities constructed	107no. of market infrastructure funded
		Restored/rehabilitated environment and Natural resources	Hectares of land restored and rehabilitated	Various activities funded to rehabilitation of 318 Ha of

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				land
		Livelihoods improved and communities' resilience strengthened	No. of SHGs	1816 no. livelihood groups funded

Component 1

The 2020/2021 disbursed funds financed 749 community investment sub projects in the projects areas as follows:

Subsector	Wajir South	Turkana	Lagdera	Dadaab	Fafi
Water	39	68	19	57	18
Health	17	55	17	32	12
Roads	2	3	9	2	1
Education	73	80	25	54	16
Sanitation	21	0	4	10	8
Market and Infrastructure	8	57	0	38	4
Total	160	263	74	193	59

Component 2

The component goal is geared towards rehabilitation and restoration of environment and natural resources. To this far funds were released to rehabilitate 318 Ha of land. Further funds were released to improve access to energy sources targeting 2,182 beneficiaries.

Component 3

During the FY 2020/21, 1816 CGs were funded to a tune of Kshs. 908,000,000 million. The funded groups each received Kshs.500,000 and are implementing various livelihood income generating activities which include: - livestock trade, sale of livestock products (meat and milk), retail shops, boutiques, crop production, energy saving jikos, bee keeping, sale of gums/resins, etc.

The breakdown of 2020/21 funded groups per sub county is as follows: -

County	Sub County	Total
Turkana	Turkana West	608
Wajir	Wajir South	398
Garissa	Dadaab	315
	Fafi	297
	Lagdera	198
Total CGs Funded		1816

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

KDRDIP exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability Strategy and Profile

1. Global forced displacement is arguably the defining humanitarian as well as a developmental **challenge of this generation. Extreme poverty is now increasingly concentrated among vulnerable groups including people who had to flee in the face of conflict and violence. Communities hosting** refugees in Garissa, Wajir and Turkana have due to the protracted presence suffered development prospects in areas of environmental degradation, insecurity and poverty.
2. KDRDIP seeks to address regional spill over effect of conflict and forced displacement, through a development response that supports the host communities in overcoming the shocks and impact of refugees competition over the meagre livelihood opportunities and the dwindling natural resources is a driver of latent and potential conflicts between the hosts and the refugees.
3. KDRDIP undertakes the development strategy of improving the resilience of host communities in areas of social service, environment, infrastructure, health and agriculture.

2. Environmental performance

The project on Kenya's Government Development Response to Displacement Impact (KDRDIP) was conceptualized on the basis of addressing the environmental and social impacts of prolonged presence of refugees in the refugee hosting sub-counties of Dadaab, Lagdera, Fafi, Wajir South and Turkana West. The project is implemented through four components, 1, 2 & 3 being technical while 4 is a plays a coordination role.

1. Social and economic
2. Environmental and access to energy
3. Livelihood and
4. Coordination and Management – (Social and environmental safeguards)

Major impacts affected the environment leading to degradation of land and natural resources the backbone of the productive sectors in the target counties. Component two of KDRDIP was incorporated to address environmental restorative interventions through a raft of measures that sought to rehabilitate and maintain the restorative interventions.

Component four ensures minimal negative project impacts on society and the environment through implementing the safeguards requirements.

The rehabilitation efforts focus on natural regeneration and planting indigenous vegetation, trees and grasses to ensure the biodiversity is not lost. The component also seeks to establish community based wildlife conservation developing water and pasture resources where animals benefit.

To date, Ksh 584 million has been disbursed to fund environmental initiatives through afforestation, pasture development, soil and water conservation, natural regeneration, clearing invasive species and supporting flood control measures. A total of 2800 hectares of land are targeted to be put under sustainable land management and over 10,000 individuals to be engaged in the initiatives which will see 60% of the amount budgeted go into labour costs. In addition, over 15 water-plans will be desilted in the next two years and about 10 dumpsites/pits will be constructed for solid waste management.

All the subprojects in the three technical components are subjected to detailed social and environmental safeguards' screening to identify any potentially negative impacts and subsequent mitigation measures are put in place.

3. Employee welfare

KDRDIP Staff both employed and seconded from National government have their welfare through development and implementation of various human resource policies and regulation. The following have been achieved in this area.

- (i) Trained and mentored staff on new skills in various areas. i.e. Backstopping and training of KDRDIP staff in their technical areas.
- (ii) Provided terms of service and engagement for Project Staff.

(iii) Have operated under established occupation safety and Health Committee in Compliance with OSH.

2007

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

In the KDRDIP Project, procurement of goods, works and services shall be open and transparent. All goods, works and services to be procured or hired should be prominently published at public places in the villages. Where applicable proper specifications and estimated quantities should be indicated.

Every interested supplier should be accorded equal opportunity for supply of goods, works or services and the method of evaluation is uniform and made aware to all stakeholders.

b) Responsible supply chain and supplier relations

KDRDIP has processes that can be monitored, reviewed to ensure contracts entered into are honoured and performed and payment made to suppliers after fulfilment of contractual terms.

c) Responsible marketing and advertisement.

KDRDIP maintains ethical marketing practices as prescribed by marketing society of Kenya, and other laws of Kenya and maintains care values of non-discrimination, integrity, professionalism fairness and corporate social responsibility.

d) Product Stewardship

KDRDIP undertakes responsibility to reducing negative environment impact in the target areas by engaging the targeted community in afforestation recycling and alternative energy sources.

5. Community Engagements

a. Community Development Plans (CDPs) are wish list/needs proposed by the community members through a consultative process. Once the communities are identified, they are mobilized, sensitized and organized into

a. Committees

b. The communities in their first public gathering elects 5 members(man, woman, youth and persons enabled differently) to form the village level committees.

- c. The village level committee with the assistance of a community facilitator identifies and prioritizes community felt needs in a public meeting where all community members are represented.
- d. The felt community needs/wish list are compiled to form the village CDPs.
- e. Then each village elects a man and a woman to form members of a ward level committee whose role is to aggregate village CDPs into consolidated Ward CDP.
- f. The Consolidated Ward CDPs are submitted to sub-county for the Project Implementation support Teams to appraise and aggregate into Sub-county CDPs with the support of CIPIUs and NPIU.
- g. The aggregated Sub county CDPs are submitted to county Technical Committee composed of County Integrated Development Plan (CIDPs) and other sectoral plans for sustainability.
- h. The aggregated CDP are then submitted to County Steering committee (CSC) co-chaired by the County Secretary and County Commissioner, whose other members are County Executive Committee member for finance and economic Planning, UNHCR, County Focal Person and County Project Coordinator as Secretary.
- i. The CSC reviews and approves the CDP
- j. J The CSC receives and approves the CDP
- k. The approved CDP are forwarded to National Project Implementation Unit and World Bank for review and concurrence.
- l. The approved CDP are returned back to village communities for them to initiate the process of preparing Annual Workplans and Budget.
- m. In total 135 village, 29 Ward, 5 Sub county, and 3 County CDPs were prepared and approved at each level.
- n. The annual work plans and budgets are drawn from the approved CDPs.
- o. The preparation of Annual workplans and Budget follow the same steps of development and approval of the CDPs.
- p. Preparation at Village Level, Aggregation at Ward and Sub county levels and eventually appraisal and approval at County level.
- q. The annual work-plans and budgets are finally consolidated at the sub county level and then are submitted for:-
- r. Appraisal by the County Technical Committee (CTC) comprising of technical County directors.

- s. Approval by the County Steering Committee (CSC) Co-chaired by the County Commissioner and the County Secretary.
- t. The approved consolidated CDPs and Annual Work Plans and budget from each group is consolidated and presented as the final workplan.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the State Department for the Development of ASALs and the **National Project Coordinator** for **KDRDIP project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the project; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Devolution ASALs and the National Project Coordinator for **KDRDIP project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department of Asal and the National Project Coordinator for **KDRDIP project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The *Principal Secretary* for State of Development of the ASALs and the National *Project Coordinator* for **KDRDIP project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the State Department of Development of the ASALs. and the *National Project Coordinator* for **KDRDIP project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Principal Secretary for the State Department for the Development of the ASALs and the National Project Coordinator for **KDRDIP project** on 8th November 2021 and signed by them.



Principal Secretary

Name Michah Rowan CBS



National Project Coordinator

Name Dr. Ann Kingua



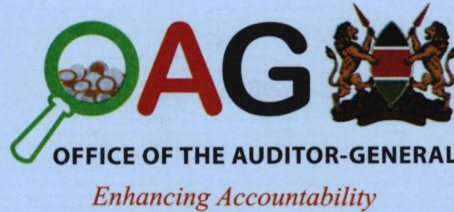
Project Accountant:

Name: James Sakwa
ICPAK Member Number: 14102

5. REPORT OF THE INDEPENDENT AUDITOR ON THE KDRDIP PROJECT

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA DEVELOPMENT RESPONSE TO DISPLACEMENT IMPACTS PROJECT (IDA CREDIT NO.6021-KE AND NO. TF OA 7762-KE) FOR THE YEAR ENDED 30 JUNE, 2021- STATE DEPARTMENT FOR DEVELOPMENT OF ARID AND SEMI- ARID LANDS (ASALS)

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

Report of the Auditor-General on Kenya Development Response to Displacement Impacts Project (IDA Credit No.6021-KE and TF No. OA7762-KE) for the year ended 30 June, 2021- State Department for Development of Arid and Semi-Arid Lands (ASALS)

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Development Response to Displacement Impacts Project set out on pages 1 to 35, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Development Response to Displacement Impacts Project as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and comply with the Financing Agreement Credit No.6021-KE dated 29 May, 2017 and Grant No.TF0A7762 dated 30 January, 2019 between the Republic of Kenya and the International Development Association (IDA).

Basis for Qualified Opinion

1. Cash and Cash Equivalents

1.1. Sub-Counties' Projects Bank Accounts

The statement of financial assets as at 30 June, 2021 reflects Kshs.145,125,454 in respect of cash and cash equivalents which excluded Kshs.1,357,901,780 held in various project implementing groups' bank accounts across the five implementing Sub-Counties which were not utilized as at 30 June, 2021 as per their returns and as disclosed below:

Component One Disbursements			
	Disbursement (Kshs.)	Amount Utilized (Kshs.)	Balance as at 30 June, 2021 (Kshs.)
DAADAB	262,846,931	81,020,077	181,826,854
FAFI	219,986,292	56,229,803	163,756,489
LAGDERA	166,527,163	35,170,726	131,356,437
Component Two Disbursements			
	Disbursement (Kshs.)	Amount Utilized (Kshs.)	Balance as at 30 June, 2021 (Kshs.)
DAADAB	148,362,100	7,195,402	141,166,698

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FAFI	139,500,000	74,868,000	64,632,000
LAGDERA	100,530,198	2,219,275	98,310,923
Component Three Disbursements			
	Disbursement (Kshs.)	Amount Utilized (Kshs.)	Balance as at 30 June, 2021 (Kshs.)
DAADAB	157,500,000	77,934,651.	79,565,349
LAGDERA	99,000,000	47,460,500	51,539,500
WAJIR SOUTH	364,549,563	0	364,549,563
TURKANA WEST	81,197,966	0	81,197,966
Total	1,740,000,213	382,098,433	1,357,901,780

In the circumstances, the accuracy and completeness of the cash and cash equivalents figure of Kshs.145,125,454 as at 30 June, 2021 could not be confirmed.

1.2 Unpresented Cheques

The statement of financial assets reflects cash and cash equivalents balance of Kshs.145,125,454 and an annexure of unpresented cheques totalling Kshs.887,120,153 for the four bank accounts in three regional stations as analyzed below as at 30 June, 2021;

Account Name	Account Number	Cheque Numbers	Amount Kshs.
Turkana Grant	1273370635	various	6,000,000
Garissa Credit	1238357954	various	801,465,940
Turkana Credit	1238459889	various	75,925,456
CBK account Credit	1000462264	various	3,728,757
Total			887,120,153

However, the following anomalies were noted;

- i. The unpresented cheques for Turkana grant and Garissa credit totalling to Kshs.807,465,940, as attached, were raised in the name of the regions whereby the details of the specific payees or groups were not provided for audit review.
- ii. The dates when the specific cheques were raised during the year under review were also not provided for audit review. It was therefore not possible to establish the identity of stale cheques.

In the circumstances, the propriety and validity of the payment totalling Kshs.807,465,940 for unpresented cheques and accuracy of cash and cash equivalents totalling Kshs.145,125,454 as at 30 June, 2021 could not be confirmed.

2. Inaccuracy of the Financial Statements

2.1 Statement of Receipts and Payments

The statement of receipts and payments reflects total cumulative receipts to-date of Kshs.4,687,251,535 while the project information and overall performance - source of funds at Note 1.7 to the financial statements shows amount received to-date of Kshs.4,019,788,004 giving an unexplained variance of Kshs.667,463,531.

2.2 Special Account Statement

- i. The special deposit account movement schedule at Note 7(A) to the financial statements reflects A/c No.1000567278 (for Grant No. TF0A7762) and A/c No.1000462264 (for Credit No.6021-KE). The two disclosed account numbers differ with respective special accounts statements Nos.1000411384 and 1000353988 at Appendix 7 to the financial statements. However, no explanation was provided to explain the source of the difference.
- ii. The special account statement annexed to the financial statements reflects donor amounts withdrawn totalling Kshs.3,311,256,594 (USD.30,363,813), while the statement of receipts and payments reflects loan from external development partners of Kshs.3,308,061,239. The difference of Kshs.3,195,355 was not explained or supported.

In the circumstances, the accuracy, validity and completeness of the financial statements could not be confirmed for the year ended 30 June, 2021.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Development Response to Displacement Impacts Project in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actuals amount as at 30 June, 2021 reflects total payments final budget of Kshs.3,521,930,282 against actual expenditure amount of Kshs.3,289,030,366, giving a budget utilization of 93%. Further audit review of the expenditures incurred showed there were budget under-absorption on specific items as shown below:

Budget Absorption				
Audit Components	Current Year Final Budget Kshs.	Actual Expenditure Kshs.	Variance Kshs.	% Absorption of Actual Funds
Basic Wages	481,886,056	332,277,303	149,608,753	69%
Hospitality, Supplies and Services	35,000,000	19,464,219	15,535,781	56%
Fuel, Oil and Lubricants	25,000,000	15,407,740	9,592,260	62%
Other Operating Expenses	290,500,000	156,828,713	133,671,287	54%
Routine Maintenance. Other Assets	329,000,000	259,701,258	69,298,742	79%
Purchase of Vehicles	30,000,000	24,365,001	5,634,999	81%
Total	1,191,386,056	808,044,234	383,341,822	68%

The overall absorption of 68% on the above listed items means that, the citizens did not get the value for money due to the delayed implementation of projects.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Withholding Tax and Retention Fees

Examination of payment vouchers reveals that withholding tax and retention fees were not deducted from some contractors that were paid a total of Kshs.82,941,270. However, no explanation was provided for failure to deduct Kshs.4,976,476 and Kshs.8,294,127 in respect of withholding tax and retention fees respectively.

Consequently, the Management was in breach of the law

2. Works Procurement Project Files

A review of project files having details of the projects works done showed that the projects' files for works amounting to Kshs.48,545,210 did not have contractor's mandatory requirements at the time of award which includes tax compliance certificates, National Construction Authority (NCA) registration certificates, tender evaluation minutes as required by the Public Procurement and Asset Disposal Act, (2015) Section 68 (2 (d) (iii) which states that the records of a procurement process shall include the proceedings of the opening of tenders, evaluation and comparison of the tender proposals or quotations including the evaluation criteria used as prescribed.

Consequently, the management was in breach of the law.

3. Management of Information System (MIS)

The project management, on behalf of KDRDIP, entered into a contract which agreement on 25 March, 2019 with a consultancy services company to design, develop, install, operationalize and capacity build KDRDIP staff on Management Information System (MIS) at a contract price of Kshs.29,156,005 with a contract expiry date of 30 September, 2021.

The contract's terms of reference contained in Appendix A of the contract which provides in Section 13, under terms of payments, that 50% of the contract amount, being 80% cumulatively, shall be paid against acceptance by the client of all deliverables including among others, a working system and training of users. As at the time of audit in October, 2021, and considering that the 80% of the contract amount of Kshs.29,156,005 had been paid by 30 June, 2020, the system could not provide expected reports and information, especially financial information which continued to be relayed/ provided in manual form.

In this regard, it is not possible to confirm that the value for money was obtained from an expenditure totaling Kshs.29,156,005 paid during the year ended 30 June, 2021.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion

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on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Internal Audit and Audit Committee

The State Department hosting the project does not have an established audit committee and an approved internal audit charter and although the internal audit work plan for the financial year 2020/2021 had been prepared it was not implemented. This is in contravention of the Public finance Management (National Government) Regulations, 2015 Section 160(1) which provides that an internal auditor shall review and evaluate budgetary performance, financial Management, transparency and accountability mechanisms and processes in national government entities towards providing independent assurance that the project's risk management, governance and internal control processes are operating effectively.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance for the project could not be confirmed for the year ended 30 June 2021.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the financing agreements between IDA- Credit No.6021-KE and DANIDA- Grant No. TF 0A7762-KE, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project Management , so far as it appears from the examination of those records; and,
- iii. The financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

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(Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the project, or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Kenya Development Response to Displacement Impacts Project policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2021

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6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020/2021		2019/2020		Total	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties		
		KShs	KShs	KShs	KShs		KShs
RECEIPTS							
Cash and cash Equivalents B/F	7	126,094,580	-	126,094,580	-		
Proceeds from domestic and foreign grants	1	-	-	711,726,765	-		711,726,765
Loan from external development partners	2	3,308,061,239	-	181,604,150	-		3,975,524,770
TOTAL RECEIPTS		3,434,155,819	-	3,434,155,819	1,074,949,923		4,687,251,535
PAYMENTS							
Compensation of employees	3	332,277,303	-	20,715,894	-		367,622,978
Purchase of goods and services	4	1,642,012,017	-	805,507,949	-		2,609,428,897
Acquisition of non-financial assets	5	1,314,741,046	-	122,631,500	-		1,565,074,207
TOTAL PAYMENTS		3,289,030,366	-	3,289,030,366	948,855,343		4,542,126,082
SURPLUS/ (DEFICIT)		145,125,454	-	145,125,454	126,094,580		145,125,454

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Principal Secretary

Michael Pwason, CBS


Project Coordinator

Dr. Ann King'oro
Name:


Project Accountant

James Salada
Name:

ICPAK Member Number:

(IPSAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments made by development partners directly on behalf of the entity. In recognising these transactions, the receipts must be equal to the payments made and therefore there is no surplus or deficit.)

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6.A	145,125,454	126,094,580
Cash Balances	6. B	-	-
Total Cash and Cash Equivalents		145,125,454	126,094,580
TOTAL FINANCIAL ASSETS		145,125,454	126,094,580
FINANCIAL LIABILITIES			
REPRESENTED BY			
Surplus/(Deficit) for the year		145,125,454	126,094,580
NET FINANCIAL POSITION		145,125,454	126,094,580

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on June 2021 and signed by:


Principal Secretary

Date 8/11/2021


Project Coordinator

Date 8th Nov 2021


Project Accountant


Date 8/11/2021

ICPAK Member No. 14602


8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Proceeds from domestic and foreign grants	1	-	711,726,765
Payments from operating activities			
Compensation of employees	3	(332,277,303)	(20,715,894)
Purchase of goods and services	4	(1,642,012,017)	(805,507,949)
Net cash flow from operating activities		(1,974,289,320)	(114,497,078)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(1,314,741,046)	(122,631,500)
Net cash flows from Investing Activities		(1,314,741,046)	(122,631,500)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	3,308,061,239	181,604,150
Net cash flow from financing activities		3,308,061,239	181,604,150
NET INCREASE IN CASH AND CASH EQUIVALENTS		19,030,874	(55,524,428)
Cash and cash equivalent at BEGINNING of the year	6	126,094,580	181,619,008
Cash and cash equivalent at END of the year	6	145,125,454	126,094,580

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2021 and signed by:


Principal Secretary
 Date 8/11/2021


Project Coordinator
 Date 8th Nov 2021


Project Accountant
 Date 8/11/2021
 ICPAK Member No: 1440

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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from borrowings	3,500,000,000	21,930,282	3,521,930,282	3,308,061,239	213,869,043	94%
Miscellaneous receipts				126,094,580	(126,094,580)	100%
Total Receipts	3,500,000,000	21,930,282	3,521,930,282	3,434,155,819	87,774,463	98%
Payments						
Compensation of employees	477,500,000	4,386,056	481,886,056	332,277,303	149,608,753	69%
Purchase of goods and services	1,855,000,000	7,675,599	1,704,360,205	1,642,012,017	62,281,188	96%
Acquisition of non-financial assets	1,167,500,000	9,868,627	1,335,728,021	1,314,741,046	20,986,975	98%
Total Payments	3,500,000,000	21,930,282	3,521,930,282	3,289,030,366	232,876,917	93%

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.


Principal Secretary


Project Coordinator


Project Accountant

Date 8/11/2021

Date 8TH Nov 2021

Date 8/11/2021

ICPAK Member No: 14102

10. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

10.3 Reporting entity

The financial statements are for the Project 30th June 2021 under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

10.3.1 Reporting currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

10.4 Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

i) Transfers from the Exchequer

Transfer from Exchequer is be recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Significant Accounting Policies (Continued)

c) Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

d) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has actually been paid out by the Project.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

Significant Accounting Policies (Continued)

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies (Continued)

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank

account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

h) Accounts receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

Significant Accounting Policies (Continued)

i) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 5** of this financial statement is a register of the contingent liabilities in the year.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

j) Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

l) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

m) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties column in the statement of receipts and payments.

During the year Kshs3,308,061,239.00 billion being loan disbursements were received in form of direct payments from third parties.

Significant Accounting Policies (Continued)

n) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

o) Comparative figures

Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

q) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

11. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021 we did not received grants from donors.

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2020/21	2019/20
			KShs	KShs	KShs	KShs	KShs
Grants Received from Multilateral Donors							
Danida						-	711,726,765
Total						-	711,726,765

* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment *	Total amount in KShs			
					USD	KShs	KShs	2020/21
Loans Received from Multilateral Donors (International Organisations)								
World Bank IDA	Various	36,836,923	3,308,061,239	-	3,308,061,239	181,604,150		
Total					3,308,061,239	181,604,150		

3. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Basic wages of temporary employees	332,277,303	-	332,277,303	20,715,894	367,622,978
Total	332,277,303	-	332,277,303	20,715,894	367,622,978

KDRDIP Project
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PURCHASE OF GOODS AND SERVICES

	2020/2021			2019/2020	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Communication, supplies and services	3,301,779	-	3,301,779	2,796,139	8,828,688
Domestic travel and subsistence	108,056,548	-	108,056,548	87,740,026	281,404,590
Foreign travel and subsistence	102,152	-	102,152	468,943	12,168,836
Printing, advertising and information supplies	5,749,601	-	5,749,601	6,297,000	13,050,708
Training payments	-	-	-	1,709,800	9,144,243
Hospitality supplies and services	19,706,469	-	19,706,469	35,304,106	92,447,008
Specialized materials and services	158,416,285	-	158,416,285	-	158,416,285
Office and general supplies and services	4,919,388	-	4,919,388	1,675,900	7,917,401
Fuel Oil and Lubricants	15,407,740	-	15,407,740	9,827,461	31,694,603
Other operating payments	156,028,713	-	156,028,713	552,443,971	716,551,480
Routine maintenance – vehicles and other transport equipment	2,676,083	-	2,676,083	5,053,260	7,966,453
Routine maintenance- other assets	259,647,258	-	259,647,258	1,691,343	261,338,601
Capital Grants Community Groups	908,000,000	-	908,000,000	100,500,000	1,008,500,000
Total	1,642,012,017	-	1,642,012,017	805,507,949	2,609,428,897

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Construction of buildings	517,406,329	-	517,406,329	-	517,406,329
Other Infrastructure and Civil Works	186,291,876	-	186,291,876	24,877,950	211,169,826
Water and sewerage	522,625,454	-	522,625,454	92,622,050	615,247,504
Purchase of vehicles & other transport equipment	24,365,001	-	24,365,001	-	127,203,001
Purchase of office furniture & general equipment	4,075,764	-	4,075,764	1,901,000	10,888,294
Purchase of computers, printers and other IT equipment	-	-	-	3,230,500	18,721,220
Purchase of certified seeds, breeding stock and live animals	56,216,622	-	56,216,622	-	56,216,622
Purchase of Medical and Dental Equipment	3,760,000	-	3,760,000	-	8,221,411
Total	<u>1,314,741,046</u>	-	<u>1,314,741,046</u>	<u>122,631,500</u>	<u>1,565,074,207</u>

6. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 7.A)	145,102,454	126,094,580
Cash in hand (Note 7. B)	-	-
Total	145,102,454	126,094,580

The project has 8 number of project accounts spread within the project implementation area and 2 number of foreign currency designated accounts managed by the National Treasury as listed below:

6. A. BANK ACCOUNTS

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
Foreign Currency Accounts		
Central Bank of Kenya		
Central Bank of Kenya		
Total Foreign Currency balances		
Local Currency Accounts		
KDRDIP CREDIT BANK ACCOUNTS-(see appendix 5)	120,093,678	96,041,
Central Bank of Kenya GRANT-(see appendix 5)	25,031,776	30,053,
Total local currency balances	145,125,454	126,094,
Total bank account balances	145,125,454	126,094,

See

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 20xx are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/C Name [A/c NO: 1000567278]		
Opening balance	-	-
Total amount deposited in the account	130,033,262	711,726,000
Total amount withdrawn (as per Statement of Receipts & Payments)	-	(711,726,000)
Closing balance (as per SDA bank account reconciliation attached)	130,033,262	-
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	96,041,396	283,130,541
Total amount deposited in the account	3,308,061,239	241,609,445
Total amount withdrawn (as per Statement of Receipts & Payments)	(3,284,008,957)	(181,604,150)
Closing balance (as per SDA bank account reconciliation attached)	120,093,678	343,135,836

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix 4* support these closing balances.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 B Cash In Hand

	2020/21	2019/20
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	-	-

[Provide a cash count certificate for each location above]

7. CASH AND CASH EQUIVALENT BROUGHT FORWARD

	2020/21	2019/20
	KShs	KShs
Bank accounts	126,094,580	181,619,008
Total	126,094,580	181,619,008

9 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

3. OTHER PENDING PAYABLES (See Annex 3C)

	Balance b/fFY 2020/2021	Additions for the period	Paid during the year	Balance c/fFY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants		711,726,765.00
External assistance received as loans	3,308,061,239.00	181,604,150.00
External assistance received in kind- as payment by third parties	-	-
Total	3,308,061,239.00	1,074,949,923.00

OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	3,308,061,239.00	181,604,150.00
External assistance received as grants	-	711,726,765.00
Total	3,308,061,239.00	1,074,949,923.00

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	3,308,061,239.00	1,074,949,923.00
NGOs	-	-
National Assistance Organization	-	-
Total	3,308,061,239.00	1,074,949,923.00

The financing of Ksh.3, 308,061,239 was to meet key development objectives of the project in the target areas for FY2020/2021.

OTHER IMPORTANT DISCLOSURES (Continued)

d. non-monetary external assistance

		FY 2020/2021	FY 2019/2020
	Description	Kshs	Kshs
	Goods	-	-
	Services	-	-
	Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B : Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

ePurpose and use of external assistance

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

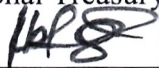
10. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR’S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Principal Secretary



Project Coordinator

Date 8/11/2021

Date 8TH Nov 2021

KDRDIP Project
Reports and Financial Statements
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11. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparab le Basis	Budget Utilization Difference	% of Utilization	Comments on Variance(below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	3,521,930,282	3,308,061,23	213,869,04	94%	
Miscellaneous receipts		126,094,580	(126,094,58	100%	
Total Receipts	3,521,930,282	3,434,155,81	87,774,463	98%	
Compensation of employees	481,886,0566	332,277,303	149,608,753	69%	
Purchase of goods and services	1,704,360,205	1,642,012,017	62,281,188	96%	
Acquisition of non-financial assets	1,335,728,021	1,314,741,046	20,986,975	98%	
Total Payments	3,521,930,282	3,289,030,366	232,876,917	93%	

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ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME: KDRDIP			
Break down of Transfers from the State Department of ASALs			
a.	Government Counterpart Funding	Bank Statement Date	Amount (KShs)
		Total	
		Bank Statement Date	Amount (KShs)
b.	Direct Payments	16 December 2020	479,801,239.35
		22 nd December 2020	278,275,000
		4 th January 2021	887,440,000
		12 th May 2021	480,375,000
		31 st May 2021	1,182,170,000
	Total	3,308,061,239.35	
c.	Others	Bank Statement Date	Amount (KShs)
		Total	3,308,061,239.35
		TOTAL(a+b+c)	3,308,061,239.35

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator **KDRDIP**
 Head of Accounting Unit
 Ministry: State Department of ASALs

Sign 

Sign 

ANNEX 3A - ANALYSIS OF PENDING BILLS

KDRDIP Project
Reports and Financial Statements
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Construction of buildings	a	b	c	d=a-c		
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

KDRDIP Project

*Reports and Financial Statements
For the financial year ended June 30, 2021*

ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

KDRDIP Project
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For the financial year ended June 30, 2021

ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Description	Transact Original Amount	Date Contracted	Payable Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities								
1.								
2.								
Sub-Total								
Amounts due to County Govt Entities								
3.								
4.								
Sub-Total								
Amounts due to Third Parties								
5.								
6.								
Sub-Total								
Others (specify)								
7.								
8.								
Sub-Total								
Grand Total								

KDRDIP Project
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 2020/21	Donations in form of assets (KShs) 2020/21	*Purchases/ Additions in the Year (KShs) 2020/21	**Disposals in the Year (KShs) 2020/21	Transfers in/(out) Kshs 2020/21	Closing Cost (KShs) 2020/21
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-d)
Land						
Construction of buildings	-	-	517,406,329	-	-	517,406,329
Other Infrastructure and Civil Works	24,877,950	-	186,291,876	-	-	211,169,826
Water and sewerage	92,622,050	-	522,625,454	-	-	615,247,504
Purchase of vehicles & other transport equipment	102,838,000	-	24,365,001	-	-	127,203,001
Purchase of office furniture & general equipment	6,812,530	-	4,075,764	-	-	10,888,294
Purchase of computers, printers and other IT equipment	18,721,220	-	-	-	-	18,721,220
Purchase of certified seeds, breeding stock and live animals	-	-	56,216,622	-	-	56,216,622
Purchase of Medical and Dental Equipment	4,461,411	-	3,760,000	-	-	8,221,411
Total	250,333,161		1,314,741,046			1,565,074,267

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

*Xxxx Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

ANNEX 5 - CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Estimated Amount	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2021
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. **GOK IFMIS comparison Trial Balance**

APPENDIX 5

BREAKDOWN OF KDRDIP OF BANK BALANCES

GRANT	BANK	ACCOUNT NO.	BALANCES	TOTAL
HQ	CBK-HAILE SELASSIE	1000462299	9,798,628	
TURKANA	KCB-LODWAR	1273370635	23,000	
WAJIR	KCB-WAJIR	1273358651	4,386,056	
GARISSA	KCB-GARISSA	1273325494	10,824,092	
TOTALS			25,031,776	25,031,776

CREDIT	BANK	ACCOUNT NO.	BALANCES	
HQ	CBK-HAILE SELASSIE	1000462264	40,117,203	
TURKANA	KCB-LODWAR	1238459889	904,246	
WAJIR	KCB-WAJIR	1240386540	55,528,339	
GARISSA	KCB-GARISSA	1238357954	23,543,889	
TOTALS			120,093,678	120,093,678

GRAND TOTAL 145,125,454

F.O. 30

MINISTRY OF DEVOLUTION AND THE ASALS

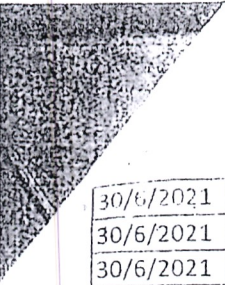
STATE DEPARTMENT FOR DEVELOPMENT OF THE ASALS

KORDIP ACCOUNT NO1000462264 BANK RECONCILIATION STATEMENT AS AT 30.6 .2021

		Shs.	Cts.	Shs.	Cts.
Balance as per Bank Statement				81,671,305.05	
Less: 1	Payments in Cash Book not recorded in Bank Statement (Unpresented)			(44,239,917.45)	
2	Receipts in Bank Statement not recorded in Cash Book			-	
Add: 3	Payments in Bank Statement not recorded in Cash Book			-	
4	Receipts in Cash Book not recorded in Bank Statement.....			2,685,815.40	
Balance as per Cash Book				40,117,203.00	
prep	C. I. [Signature]	sig.	[Signature]		
by	A. O. [Signature]	date	30/6/2021		
I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.					
[Signature]	[Signature]	Date	12/9/2021		
Designation	Signature	Date			

PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENTS

		AMOUNT SH
30/6/2021	TRAWELL CO LTD	26,890.00
30/6/2021	TRAWELL CO LTD	28,300.00
30/6/2021	TRAWELL CO LTD	32,880.00
30/6/2021	INTERMASS	47,909.50
30/6/2021	VAT	840.50
30/6/2021	DAVID ABUGA	50,000.00
30/6/2021	VENTAG ENTER	50,317.25
30/6/2021	VAT	882.75
30/6/2021	TRCEMA ENTER	95,327.60
30/6/2021	VAT	1,672.40
30/6/2021	TRAWELL CO LTD	111,960.00
30/6/2021	LILLYDOVE TRAVEL LTD	138,000.00
30/6/2021	TOYOTA KENYA LTD	215,470.80
30/6/2021	VAT	3,780.20
30/6/2021	KENYA SAFARI LODGE	282,051.70
30/6/2021	VAT	4,948.30
30/6/2021	ALEXYHIM ENTER.	326,275.85
30/6/2021	VAT	5,724.15
30/6/2021	SAFARICOM LTD	1,334,000.00
30/6/2021	NATIONAL OIL	2,999,999.70
30/6/2021	SEEDS OF PEACE AFRICA INT.	25,193,450.30
30/6/2021	VAT	1,350,480.70
30/6/2021	W/ TAX	465,683.00
30/6/2021	ATTIC TOURS AND TRAVEL	23,630.00
30/6/2021	ATTIC TOURS AND TRAVEL	55,700.00
30/6/2021	ATTIC TOURS AND TRAVEL	75,600.00
30/6/2021	NATION MEDIA LTD	441,686.10
30/6/2021	DOT TO DOT STATINARIES ZND PHOT	54,051.70
30/6/2021	VAT	948.30
30/6/2021	ATTIC TOURS AND TRAVEL	58,800.00
30/6/2021	GENYSSIS COMPUTERS	103,681.05
30/6/2021	VAT	1,818.95
30/6/2021	FIONA ENTR LTD	115,474.15
30/6/2021	VAT	2,025.85
30/6/2021	REX KIOSK	314,377.00
30/6/2021	DOCIE GENERAL SUPPLIERS	467,793.10
30/6/2021	VAT	8,206.90
30/6/2021	MARION MUENI	200,000.00
30/6/2021	WISEPRO OFFICE SOLUTIONS	646,387.85
30/6/2021	VAT	11,340.15
30/6/2021	ATTIC TOURS AND TRAVEL	226,000.00
30/6/2021	CONCEPT GROUP LTD	496,784.50
30/6/2021	VAT	8,715.50
30/6/2021	ZUNACO GENERAL SUPPLIERS	2,244,129.30
30/6/2021	VAT	39,370.70



30/6/2021	YAKNER COMP. LTD	2,378,275.85
30/6/2021	VAT	41,724.15
30/6/2021	PSSDDA	3,456,551.65
TOTAL		44,239,917.45

RECEIPT IN CASHBOOK NOT YET RECORDRD IN BANK STATEMENT		
30/6/2021	RETURNED RTGS	441,686.10
30/6/2021	RETURNED RTGS	2,244,129.30
		2,685,815.40

2

9th July, 2021

CERTIFICATE OF BALANCES


Customer : 138661

STATE DEPT FOR DEV OF THE ASAL

Balance Date: 30-Jun-21

Account No	Account Name	Currency	Balance
1000384228	REC-STATE DEPT FOR DEV OF THE ASAL	KES	18,117,462.65
1000384239	DEV-STATE DEPT FOR DEV OF THE ASAL	KES	452,890,677.50
1000384247	DEP-STATE DEPT FOR DEV OF THE ASAL	KES	10,654,929.60
1000384255	CBK165-STATE DEPT FOR DEV OF ASAL	KES	0.00
1000462264	KENYA DEV RESP TO DISPL IMP LOAN AC	KES	81,671,305.05
1000462299	KENYA DEV RESP TO DISP IMP PR GRANT	KES	9,798,628.30


LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


JOYCE NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

RECEIPTS

GPK (SP)

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
		BALANCE B/F								401172	23.00
3/16/21	Samuel Mwangi	H018-01	2210303	938				499000	00	401172	03.00
		BALANCE B/D						NIL		401172	03.00
3/16/21	Gordon Omollo	1-1018-01-	2210301	939				678000	00		
	Joel Ndungu	"	"	940				560000	00		
	Joel Ndungu	"	"	941				300000	00		
	Francis Juma	"	2210302	942				213000	00		
	Joseph Tuluth	"	2210301	943				840000	00		
	Josephat Nwawu	"	2210301	944				105000	00		
	David Kibugi	"	"	945				630400	00		
	Guyo Hialakha	"	"	946				620400	00		
	Gordon Omollo	"	"	947				470000	00		
	Gordon Omollo	"	2210301	948				500000	00		
	Solomon Oryugi	"	2210303	949				500000	00		
	Solomon Oryugi	"	2210302	950				470000	00		
	Lucy Njiru	"	2210301	951				840000	00		
	Nucilla Mwangi	"	2210301	952				605000	00		
	James Sereva	"	2210303	953				105000	00		
	Anthony Njirugunda	"	2210301	954				400000	00		
	Anthony Njirugunda	"	2210301	955				490000	00		
	James Nderitu	"	2210301	956				490000	00		
	James Nderitu	"	2210302	957				400000	00		
	Ann Kimani	"	2210302	958				146000	00		
	Grace Nderitu	"	2210301	959				490000	00		
	Joy Mwangi	"	2210301	960				125000	00		
	George Mwangi	"	2210302	961				470000	00		
	George Mwangi	"	2210301	962				600000	00		
	Lucy Kiria	"	2210301	963				840000	00		
	Saleh Beida	"	2210301	964				840000	00		
	Wilfred Omani	"	2210301	965				126000	00		
	Aislinn O'Leary	"	2210301	966				470000	00		
	Anthony Njirugunda	"	2210301	967				300000	00		

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Samuel Mwangi	1-1878-01	2210305	939				477000	00		
TOTAL PAYMENTS							477000	00	477000	00
BALANCE C/D							NIL		40117203	00
							477000	00	40117203	00
3										
3										
3										
	Hillah Ojele	Chairperson	Receipt	1/7/21						
	Paul M. Kirus	Member		1/7/21						
	Bansim E. Olando	Secretary		1/7/21						
	Gordon Omondi	1-1878-21	2210301	939			678000	00		
	Joel Ndungu	"	"	940			540000	00		
	Joel Ndungu	"	"	941			300000	00		
	Francis Juma	"	2210302	942			2120000	00		
	Janet Tulu	"	2210301	943			840000	00		
	Josephat Wambui	"	2210301	944			1050000	00		
	David Abaga	"	"	945			6764000	00		
	Fungo Halakhe	"	"	946			6204000	00		
	Gordon Omollo	"	"	947			4900000	00		
	Gordon Omollo	"	2210301	948			5000000	00		
	Solomon Oyugi	"	2210303	949			5000000	00		
	Solomon Oyugi	"	2210302	950			4900000	00		
	Lucy Wangari	"	2210301	951			8400000	00		
	Nydia Wange	"	2210301	952			6050000	00		
	James Sukiwa	"	2210303	953			1050000	00		
	Anthony Wamugunda	"	2210301	954			4000000	00		
	Anthony Wamugunda	"	2210301	955			4900000	00		
	James Ndlovu	"	2210301	956			4900000	00		
	James Ndlovu	"	2210302	957			4000000	00		
	Ann Kirigu	"	2210302	958			1460000	00		
	Grace Ndungu	"	2210301	959			4900000	00		
	Jay Mwangi	"	2210301	960			1050000	00		
	George Mwangi	"	2210303	961			4900000	00		
	George Mwangi	"	2211201	962			6000000	00		
	Lucy Kirigu	"	2210301	963			3400000	00		
	Sarah Boudad	"	2210301	964			8400000	00		
	Wilfred Ouma	"	2210301	965			1260000	00		
	Diana Ochieng	"	2210301	966			4900000	00		
	Anthony Wamugunda	"	2211302	967			3000000	00		

REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP LOAN AC- 1035

Account No.1000462264

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hilda Ogoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of

The Cashier - State Department for Development of the Asals

at 9.00 am

(time) on the

1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to

Shs. NIL

cts

NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the

30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	40,117,203.00
		40,117,203.00

The Bank Certificate of Balance showed a sum of

Shs.

Eighty One Million, Six Hundred and Seventy One Thousand, Three Hundred and Five

cts Five cents

(shs.

81,671,305

cts

05

Standing to the credit of the account on

30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Paul M. Koros

Date 1st July, 2021

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA



STATEMENT OF ACCOUNT

RunDate : 26/07/2021

CENTRAL BANK OF KENYA

Runtime : 13:41:53

BANKI KUU YA KENYA

Customer Number : 133361

P.O. BOX 60000 - 0200

Account Number : 1009462264

NAIROBI

Account Name : KENYA DEV RESP TO DISPL IMP LOAN AC(KEES)

STATEMENT PERIOD: FR 30/06/2021 TO 26/07/2021

Opening Balance : 82625305.05

No	Trans Date	Yield	Reference	Trans Details	Dr Amt	Cr Amt	Balance
1	30/06/2021	30/06/2021	FT21181STFPD	Outward RTGS Payment MT 103 0036000560	477,000.00	0.00	\$2,148,305.05
				STATE DEPT FOR DEV OF THE ASAL-999999			
				SARAH MAUTA MUKWETARI 0036000560			

				STATE DEPT FOR DEV OF THE ASAL:999999				
				ZUNACO GENERAL SUPPLIES				
				0036000607				
				PV 02481/1				
51	09/07/2021	09/07/2021	FT21190XM9C8	Outward RTGS Payment MT 102	2,378,275.85	0.00	37,873,073.70	
				0036000608				
				STATE DEPT FOR DEV OF THE ASAL:CBK				
				Yalner Company Limited				
				/REC/0036000608				
				PV 02401				
52	09/07/2021	09/07/2021	FT21190XM7XK	Returned RTGS Payment	0.00	2,244,129.30	40,117,203.00	
				ABSA BANK KENYA PLC				
				/ROC/REASON UNABLE TO APPLY				
				IFO ZUNACO GENERAL SUPPLIES				
				ACC 02037534423 YOUR MT103				
				DD 210317 OF KES 2244129				
				Totals	45,193,917.45	2,685,815.40		

Closing Balance

40,117,203.00

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP GRANT AC- 1035

Account No.1000462299

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hulda Oyoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of

The Cashier - State Department for Development of the Asals

at 9.00 am

(time) on the

1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to

Shs. NIL

cts

NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the

30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	9,798,628.30
		9,798,628.30

The Bank Certificate of Balance showed a sum of

Shs.

Nine Million seven hundred and ninety eight thousand, six hundred and twenty eight

cts Thirty cents (shs.

9,798,628

cts 30

Standing to the credit of the account on

30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Date 1st July, 2021

PAUL KOROS



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Run Date : 26/07/2021

CENTRAL BANK OF KENYA

Runtime : 13:47:25

BANKI KUU YA KENYA

Customer Number : 138661

P.O.BOX 60000 - 0200

Account Number : 1000462299

NAIROBI

Account Name : KENYA DEV RESP TO DISP IMP PR GRANT (KES)

STATEMENT PERIOD: FROM 01/06/2021 TO 26/07/2021

Opening Balance : 300531842

Sl. No.	Trans Date	Value Date	Reference No.	Trans Details	Dr Amount	Cr Amount	Balance
1	18/06/2021	18/06/2021	FT21169LGDSD	Outward RTGS Payment MT 102 0050000003 STATE DEPT FOR DEV OF THE ASAL:CBK KENYA DEVELOPMENT TO RESPONSE TO DI /REC/0050000003	4,386,056.00	0.00	25,667,128.30

				A/E 141016				
2	18/06/2021	18/06/2021	FT21169R8N6S	Outward RTGS Payment MT 102	15,868,500.00	0.00	9,798,628.30	
				0050000002				
				STATE DEPT FOR DEV OF THE ASAL.CBK				
				KENYA DEVELOPMENT TO RESPONSE TO DI				
				/REC/0050000002				
				A/E 141018				
Totals					20,254,556.00	0.00		
Closing Balance							9,798,628.30	

MINISTRY OF DEVOLUTION & ASALS
 STATE DEPARTMENT OF DEVELOPMENT OF ASALS
 KENYA DEVELOPMENT RESPONSE TO DISPLACEMENT IMPACTS PROJECT MAIN ACCOUNT
 BANKER: KCB LODWAR ACCOUNT NO: 1238459889

F.O 30

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT: 30.06.2021

STATION: TURKANA

	Ksh.	Ksh.	
Balance as per Bank certificate		76,810,569.20	
Less:			
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	75,925,456.00		
2 Receipts in Bank Statement not yet recorded in Cash Book	0.00	75,925,456.00	885,113.20
Add:			
3 Payments in Bank Statement not yet recorded in Cash Book	19,132.80		
4 Receipts in Cash Book not yet Recorded in Bank Statement	0.00	19,132.80	19,132.80
Bank Balance as per Cash Book			904,246.00

I certify that I have verified the Bank Balance in the Cas Book with the Bank Statement and that the above Reconciliation is correct.

Signature: *[Signature]* Designation: *[Designation]* Date: *10/7/2021*

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

NO.	CHEQUE DATE	PAYEE	AMOUNT Ksh.	CHEQUE		PAYEE	AMOUNT Ksh.
				NO.	DATE		
75	12.9.2019	KRA VAT	879.00				
117	30.6.2020	KRA VAT	3621.00				
306	04.12.2020	KRA VAT	594.00				
	29.3.2021	OVERCAST IN C.B	2,000.00				
429	31.3.2021	KRA VAT	11,431.00				
693	17.6.2021	KRA VAT	2,285.00				
696	"	KRA VAT	1,414.00				
698	"	KRA VAT	1,724.00				
706	"	KRA VAT	86,000.00				
708	"	KRA	149,600.00				
709	"	KRA	51,586.00				
710	"	KRA	29,655.00				
744	22.6.2021	WRMA	262,500.00				
747	"	KRISTINE	51,595.00				
748	"	KRA	905.00				
749	"	CRADLE	68,793.00				
750	"	KRA	1,207.00				
751	"	NAKOSI	215,224.00				
752	"	KRA	3,775.00				
753	"	PROLAND	221,121.00				
754	"	KRA	3,879.00				
755	"	CRADLE	134,147.00				
756	"	KRA	2,353.00				
757	"	CRADLE	309,569.00				
758	"	KRA	5,431.00				
759	"	NAKOSI	197,534.00				

KDRDIP GRANT ACCOUNT

ACCOUNT NO1273325494

F.O 30

REPUBLIC OF KENYA BANK RECONCILIATION

AS AT 30-Jun-21

STATION GARISSA

Balance as per Bank Certificate

Less:-

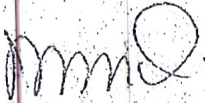
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
2. Receipts in Bank statement not yet recorded in Cash Book.

Add:-

3. Payments in Bank Statement not yet recorded in Cash Book.
4. Receipts in cash book not yet Recorded in Bank Statement

Sh.	Sh.	Sh.
		16,811,573.00
6,000,000.00		
	6,000,000.00	
12,519.00		
	12,519.00	
Bank balance as per Cash Book		10,824,092.00

I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct.



Signature

Designation

30-06-2021

Date

SUB-COUNTY ACCOUNT
GARISSA COUNTY

KDRDIP GRANT ACCOUNT

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES

AS AT	30-Jun-21	STATION GARISSA		
30-Jun-21		kcb fafi groups 12 in numbe	37	6,000,000.00
		total		6,000,000.00

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
------	---------	--------

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
30-Jul-20	total bank charges	7,551.00
31-Aug-20	maint charges	360.00
30-Sep-20	maint charges	360.00
6-Oct-20	intrim stmt	126.00
31-Oct-20	maint charges	360.00
30-Nov-20	maint charges	360.00
1-Dec-20	intrim stmt	126.00
31-Dec-20	maint charges	360.00
11-Jan-21	intrim stmt	126.00
30-Jan-21	maint charges	360.00
1-Feb-21	intrim stmt	126.00
27-Feb-21	maint charges	360.00
1-Mar-21	intrim stmt	126.00
31-Mar-21	maint charges	360.00
7-Apr-21	intrim stmt	126.00
30-Apr-21	maint charges	360.00
1-May-21	intrim stmt	126.00
31-May-11	maint charges	360.00
9-Jun-21	intrim stmt	126.00
30-Jun-21	maint charges	360.00
	total bank charges	12,519.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT
------	---------	--------

Results 1 - 17 of 17

ACCOUNT STATEMENT

Customer:

Account: 1273325494 Business Current Account KDRDIP - GRANT ACCOUNT

Product Name:

Statement Period: 01 APR 2021

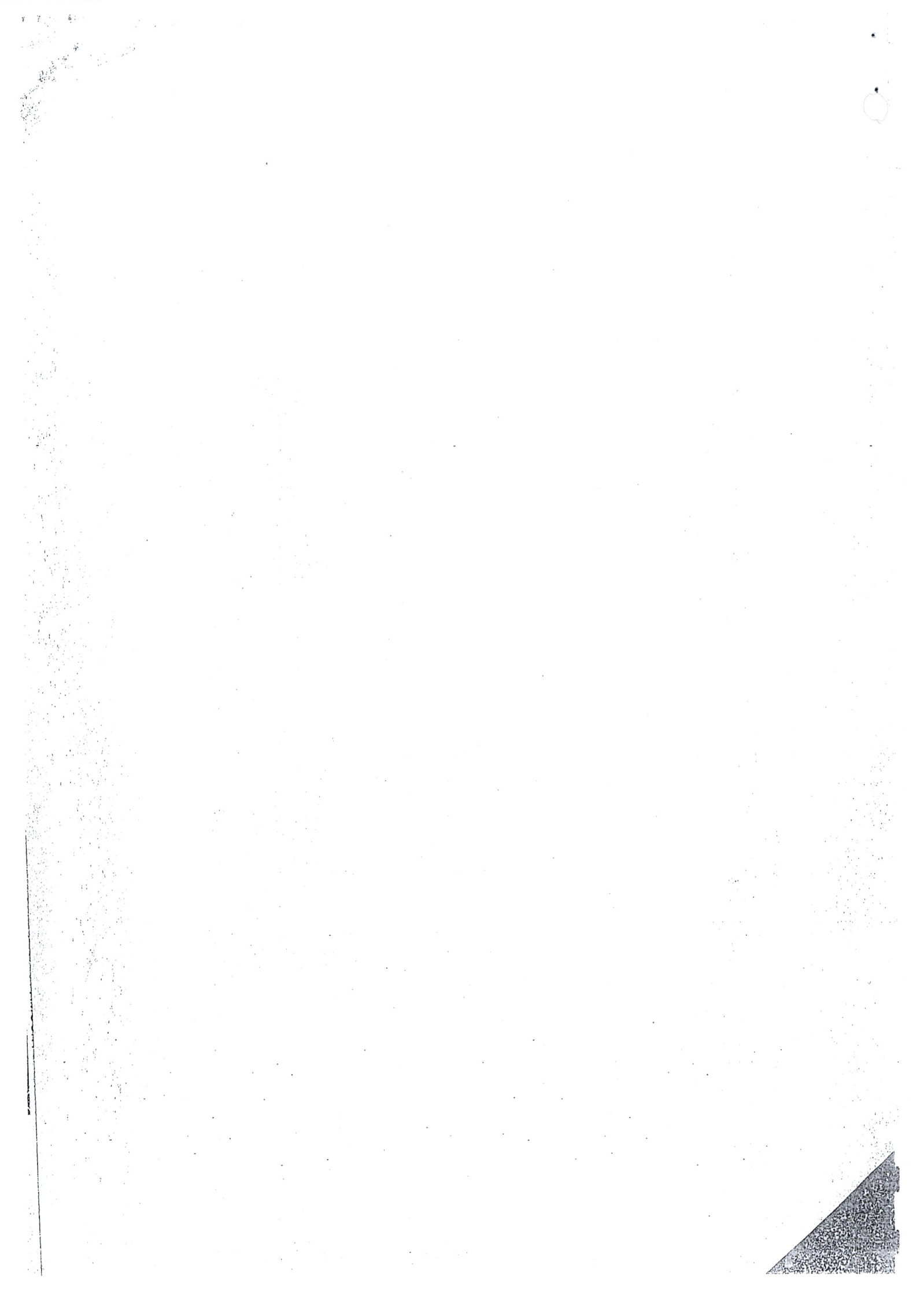
Balance at Period Start

914,379.00 KES

Balance at Period End: 16,810,508.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 APR 2021	BALANCE B/FWD	01 APR 2021			914,379.00 *
07 APR 2021	Tax Amount Due AT-DPC CHG21097SM/MBX CHG21097SM/MBX	07 APR 2021	-21		914,358.00
07 APR 2021	Interim Stmt Charge AT-DPC CHG21097SM/MBX CHG210	07 APR 2021	-105		914,253.00
30 APR 2021	Tax Amount Due AT-GARSA 1273325494 1273325494.A	01 MAY 2021	-60		914,193.00
30 APR 2021	Maint Chrg AT-GARSA 1273325494 1273325494.ACCMAI	01 MAY 2021	-300		913,893.00
03 MAY 2021	Tax Amount Due AT-DPC CHG2112337J0G CHG2112337J-	03 MAY 2021	-21		913,872.00
03 MAY 2021	Interim Stmt Charge AT-DPC CHG2112337J0G CHG211	03 MAY 2021	-105		913,767.00
31 MAY 2021	Tax Amount Due AT-GARSA 1273325494 1273325494.A	01 JUN 2021	-60		913,707.00
31 MAY 2021	Maint Chrg AT-GARSA 1273325494 1273325494.ACCMAI	01 JUN 2021	-300		913,407.00
09 JUN 2021	Tax Amount Due AT-DPC CHG211601ZZD6 CHG211601ZZ-	09 JUN 2021	-21		913,386.00
09 JUN 2021	Interim Stmt Charge AT-DPC CHG211601ZZD6 CHG211	09 JUN 2021	-105		913,281.00 *
19 JUN 2021	Inward SWIFT Pa AT-DPC STATE DEPT FOR /REC/0050	18 JUN 2021		15,868,500.00	16,781,781.00
21 JUN 2021	Inward SWIFT Pa AT-DPC JANJU COMMUNITY P.O BOX 2	21 JUN 2021		18,227.50	16,800,008.50
21 JUN 2021	Inward SWIFT Pa AT-DPC MODOGASHE COMMU P.O BOX 2	21 JUN 2021		11,924.50	16,811,933.00
30 JUN 2021	Tax Amount Due AT-GARSA 1273325494 1273325494.A	01 JUL 2021	-60		16,811,873.00
30 JUN 2021	Maint Chrg AT-GARSA 1273325494 1273325494.ACCMAI	01 JUL 2021	-300		16,811,573.00
03 JUL 2021	Certificate Of Balance Charge AT-DPC CER17118469	03 JUL 2021	-1,065.00		16,810,508.00
BALANCE AT PERIOD END:			-2,523.00	15,898,652.00	16,810,508.00

FOR K...
 CARISSA



KDRDIP PROJECT GARISSA

ACCOUNT NO 1238357954

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30-Jun-21

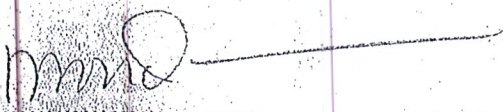
STATION GARISSA

- Balance as per Bank Certificate
Less:-
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
2. Receipts in Bank statement not yet recorded in Cash Book.
Add:-
3. Payments in Bank Statement not yet recorded in Cash Book.
4. Receipts in cash book not yet Recorded in Bank Statement

Sh.	Sh.	Sh.
		819,009,829.65
801,465,940.30		
	801,465,940.30	
6,000,000.00	6,000,000.00	
		23,543,889.35

Bank balance as per Cash Book

I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct.



Signature

Designation

30-06-2021

Date

SUB-COUNTY ACCOUNT
GARISSA COUNTY

KDRDIP PROJECT GARISSA

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES

AS AT	30-Jun-21	STATION GARISSA	CHQ NO	AMOUNT
DATE		CDT	281	301.00
30-Jun-21		Lagdera groups	291	49,500,000.00
30-Jun-21		fafi groups	292	65,500,000.00
30-Jun-21		dadaab groups	293	79,000,000.00
30-Jun-21		fafi groups	294	7,000,000.00
30-Jun-21		Lagdera groups	295	59,985,558.00
30-Jun-21		project coordinator	296	71,500.00
30-Jun-21		isaiah mamboleo	298	37,000.00
30-Jun-21		lagdera projects	299	15,904,348.00
30-Jun-21		lagdera projects	300	77,051,500.00
30-Jun-21		dadaab projects	301	35,002,100.00
30-Jun-21		dadaab projects	302	60,628,000.00
30-Jun-21		dadaab projects	303	113,720,320.00
30-Jun-21		project coordinator	304	321,200.00
30-Jun-21		project coordinator	305	79,450.00
30-Jun-21		palm oasis	306	38,770.00
30-Jun-21		CDT	307	680.00
30-Jun-21		ahyas enterprises	308	68,090.00
30-Jun-21		CDT	309	1,195.00
30-Jun-21		warsan toyota gsa	311	88,554.80
30-Jun-21		CDT	313	1,553.00
30-Jun-21		fafi projets	314	110,892,800.00
30-Jun-21		fafi projets	315	68,178,394.00
30-Jun-21		fafi projets	316	46,726,809.50
30-Jun-21		bank charges		1,028.00
30-Jun-21		<u>Fifi projects</u>	317	6,003,789.00
30-Jun-21		<u>lagdera projects</u>	318	4,914,000.00
30-Jun-21		<u>project coordinator</u>	319	349,000.00
30-Jun-21		<u>project coordinator</u>	320	400,000.00
				801,465,940.30

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
------	---------	--------

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	DETAILS	AMOUNT
------	---------	--------

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT
30-Jun-21	chq banked fafi groups no37	6,000,000.00
	total	6,000,000.00

Results 1 - 85 of 85

ACCOUNT STATEMENT

Customer: 1238357954
 Account: 1238357954
 Product Name: Business Current Account
 Statement Period: 01 APR 2021
 Balance at Period Start: 328,591,471.35 KES

Balance at Period End: 818,900,264.65 KES

FOR: KCB BANK KENYA LTD.
 CUSTOMER SERVICE OFFICE
 GARISSA

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 APR 2021	BALANCE B/FWD	01 APR 2021			328,591,471.35
01 APR 2021	Cheque CHQ235 AT-GARSA KDRDIP GARISSA ACCOUNT MIR	01 APR 2021	-252,000.00		328,339,471.35
01 APR 2021	Stamp Duty AT-GARSA CHQ.1238357954.00000004	01 APR 2021	-250		328,339,221.35
01 APR 2021	Tax Amount Due AT-GARSA CHQ.1238357954.00000004	01 APR 2021	-300		328,338,921.35
01 APR 2021	Cost of Cheque Book AT-GARSA CHQ.1238357954.000	01 APR 2021	-1,500		328,337,421.35
01 APR 2021	INHouse CHQ000229 AT-DPC MUSA MOHAMED ABDULLAHI	01 APR 2021	-21,000.00		328,316,421.35
07 APR 2021	Cheque CHQ236 AT-GARSA KDRDIP GARISSA ACCOUNT CH	07 APR 2021	-210,000.00		328,106,421.35
07 APR 2021	Tax Amount Due AT-DPC CHG21097DYQYQ CHG21097DYQ	07 APR 2021	-42		328,106,379.35
07 APR 2021	Interim Stmt Charge AT-DPC CHG21097DYQYQ CHG210	07 APR 2021	-210		328,106,169.35
07 APR 2021	Cheque CHQ238 AT-GARSA KDRDIP GARISSA ACCOUNT IS	07 APR 2021	-140,000.00		327,966,169.35
07 APR 2021	Cheque CHQ216 AT-GARSA CPC CENTRALIZED SALARIES	07 APR 2021	-103,893,492.00		224,072,677.35
07 APR 2021	Cheque CHQ237 AT-GARSA CPC CENTRALIZED SALARIES	07 APR 2021	-378,000.00		223,694,677.35
09 APR 2021	Inward Cheque D CHQ233 AT-DPC CHQ No. 000233 KES	09 APR 2021		375,316.00	225,070,000.00
13 APR 2021	Cheque CHQ239 AT-GARSA KDRDIP GARISSA ACCOUNT IS	13 APR 2021		-229,600.00	225,089,761.35
15 APR 2021	Transfer AT-GARSA RECALLED FUNDS RECALLED FUNDS	15 APR 2021			226,588,000.15
16 APR 2021	Cheque CHQ240 AT-GARSA CPC CENTRALIZED SALARIES	16 APR 2021		-186,500.00	226,401,500.15
16 APR 2021	INHouse CHQ000231 AT-DPC WAMO KENYA AGENCIES F	16 APR 2021		-294,828.00	226,106,672.15
20 APR 2021	INHouse CHQ000227 AT-DPC WAMO KENYA AGENCIES F	16 APR 2021		-294,828.00	225,811,844.15
20 APR 2021	Inward Cheque D CHQ195 AT-DPC CHQ No. 000195 KES	20 APR 2021		20,540.00	225,791,304.15
20 APR 2021	TaxPmt AT-GARSA P051098578U 2020210001088650-Mfm	20 APR 2021		-3,621.00	225,787,683.15
20 APR 2021	TaxPmt AT-GARSA P051098578U 2020210001091237-Mfm	20 APR 2021		-6,584.00	225,781,099.15
20 APR 2021	TaxPmt AT-GARSA P051098578U 2020210001091514-Mfm	20 APR 2021		-5,172.00	225,775,927.15
21 APR 2021	TaxPmt AT-GARSA P051098578U 2020210001091768-Mfm	20 APR 2021		-5,172.00	225,770,755.15
21 APR 2021	Cheque CHQ244 AT-GARSA ESCORT ALLOWANCE MIR-PETER	21 APR 2021		-315,000.00	225,455,755.15
21 APR 2021	Cheque CHQ243 AT-GARSA CPC CENTRALIZED SALARIES	21 APR 2021		-3,498,238.80	221,957,516.35
21 APR 2021	Cheque CHQ241 AT-GARSA CPC CENTRALIZED SALARIES	21 APR 2021		-500,000.00	221,457,516.35
21 APR 2021	Cheque CHQ242 AT-GARSA CPC CENTRALIZED SALARIES	21 APR 2021		-1,997,197.20	219,460,319.15
23 APR 2021	Cheque CHQ245 AT-GARSA CPC CENTRALIZED SALARIES	21 APR 2021		-364,000.00	219,096,319.15
26 APR 2021	Inward SWIFT Pa AT-DPC KDRDIP GARISSA ACCOUNT CH	26 APR 2021		55,050.00	219,041,269.15
30 APR 2021	Tax Amount Due AT-GARSA 1238357954 1238357954 A	01 MAY 2021		-60	219,041,209.15
30 APR 2021	Mainf Chng AT-GARSA 1238357954 1238357954 ACQWAF	01 MAY 2021			219,041,209.15

RCB ACCT STMT ONLINE DETAILS

25 JUN 2021	Cheque CHQ288 AT-GARSA PROJECT SCREENING MR PETE	25 JUN 2021	502,000.00	831,350,342.65
25 JUN 2021	Cheque CHQ000277 AT-GARSA CPC CENTRALIZED SALAR	25 JUN 2021	-161,000.00	831,169,342.65
26 JUN 2021	Cheque CHQ289 AT-GARSA SECURITY OPERATIONS CHARL	26 JUN 2021	246,000.00	830,922,942.65
26 JUN 2021	INHouse CHQ000280 AT-DPC WAMO KENYA AGENCIES F	26 JUN 2021	-17,119.00	830,905,793.65
26 JUN 2021	Cheque CHQ000285 AT-GARSA CPC CENTRALIZED SALAR	26 JUN 2021	-7,064,509.00	823,841,489.65
26 JUN 2021	Cheque CHQ000286 AT-GARSA LAGDERA AND FAFI CPC C	26 JUN 2021	-2,221,000.00	821,620,489.65
29 JUN 2021	Cheque CHQ000290 AT-GARSA KDRDIP GARISSA CPC CEN	29 JUN 2021	-967,500.00	820,652,989.65
29 JUN 2021	Cheque CHQ273 AT-GARSA SALARY PAYMENT CPC CENTRA	29 JUN 2021	646,800.00	820,211,389.65
29 JUN 2021	Cheque CHQ000284 AT-C \ RSA KDRDIP GARISSA CPC CEN	29 JUN 2021	-1,201,200.00	819,010,189.65
30 JUN 2021	Tax Amount Due AT-GARSA 1238357954 1238357954.A	01 JUL 2021	-500.00	819,009,829.65
30 JUN 2021	Maint Chrg AT-GARSA 1238357954 1238357954.ACCMAI	01 JUL 2021	-300.00	818,958,529.65
01 JUL 2021	Cheque CHQ296 AT-GARSA MR PETER KARIMI CUANI FT	01 JUL 2021	-37,000.00	818,901,529.65
01 JUL 2021	INHouse CHQ000298 AT-DPC ISALAH MICHIRA MAMBOLE	01 JUL 2021	-10,000.00	818,900,264.65
03 JUL 2021	Certificate Of Balance Charge AT-DPC CERT2118469	03 JUL 2021	-10,000.00	

BALANCE AT PERIOD END:

21,864,173.80 704,173,408.80 818,900,264.65

REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP LOAN AC- 1035

Account No.1000462264

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hulda Ogoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of

The Cashier - State Department for Development of the Asals

at 9.00 am

(time) on the

1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to

Shs. NIL

cts

NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the

30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	40,117,203.00
		40,117,203.00

The Bank Certificate of Balance showed a sum of

Shs.

Eighty One Million, Six Hundred and Seventy One Thousand, Three Hundred and Five

cts Five cents

(shs.

81,671,305

cts

05

Standing to the credit of the account on

30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O. 30) attached.

Chairman

Paul M. Koros

Date 1st July, 2021


CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Run date : 26/07/2021

CENTRAL BANK OF KENYA

Runtime : 13:41:53

BANKI KUU YA KENYA

Customer Number : 138861

P.O.BOX 60000 - 0200

Account Number : 1000462264

Nairobi

Account Name : KENYA DEV RBSP TO DISPL IMP LOAN AC(KE)

STATEMENT PERIOD: FROM 30/06/2021 TO 26/07/2021

Opening Balance : 82625305.05

No	Account Date	Value Date	Reference No	Particulars	Debit Amt	Credit Amt	Balance
1	30/06/2021	30/06/2021	FT21181STTFD	Outward RTGS Payment MT 103	477,000.00	0.00	82,148,305.05
				0036000560			
				STATE DEPT FOR DEV OF THE			
				ASAL:999999			
				SARAH MAUTA MUKWETARI			
				0036000560			

					STATE DEPT FOR DEV OF THE ASAL:999999				
					ZUNACO GENERAL SUPPLIES				
					0036000607				
					PV 02481/1				
51	09/07/2021	09/07/2021	FT21190XMA9CS		Outward RTGS Payment MT 102	2,378,275.85	0.00	37,873,073.70	
					0036000608				
					STATE DEPT FOR DEV OF THE ASAL:CBK				
					Yakner Company Limited				
					/REC/0036000608				
					PV 02401				
52	09/07/2021	09/07/2021	FT21190XMA7XK		Returned RTGS Payment:	0.00	2,244,129.30	40,117,203.00	
					ABSA BANK KENYA PLC				
					/ROC/REASON UNABLE TO APPLY				
					IPO ZUNACO GENERAL SUPPLIES				
					ACC-02037534423 YOUR MT103				
					DD 210317 OF KES 2244129				
					Totals	45,193,917.45	2,685,815.40		

Closing Balance

40,117,203.00

REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP GRANT AC- 1035

Account No. 1000462299

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hulda Ogoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of

The Cashier - State Department for Development of the Asals

at 9.00 am

(time) on the

1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to

Shs. NIL

cts

NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the

30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	9,798,628.30
		9,798,628.30

The Bank Certificate of Balance showed a sum of

Shs.

Nine Million seven hundred and ninety eight thousand, six hundred and twenty eight

cts

Thirty cents

(shs.

9,798,628

cts

30

Standing to the credit of the account on

30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O. 30) attached.

Chairman

Date 1st July, 2021

PAUL KOROS



CENTRAL BANK OF KENYA
BANKI KUJUYA KENYA

STATEMENT OF ACCOUNT

Rundate : 26/07/2021

CENTRAL BANK OF KENYA

Runtime : 13:47:26

BANKI KUJUYA KENYA

Customer Number : 138661

P.O.BOX 60008 - 0200

Account Number : 1000462299

NAIROBI

Account Name : KENYA DEV RESP TO DISP IMP PR GRANT(EGG)

STATEMENT PERIOD: FROM 01/06/2021 TO 26/07/2021

Opening Balance : 300551843

No	Trans Date	Value Date	Reference No	Trans Details	Dr Amt	Cr Amt	Balance
1	18/06/2021	18/06/2021	FT21169L6DSD	Outward RTGS Payment MT 102 0050000003 STATE DEPT FOR DEV OF THE ASAL,CBK KENYA DEVELOPMENT TO RESPONSE TO DI /REC/00500000003	4,386,056.00	0.00	25,667,128.30

				AIE 141016				
2	18/06/2021	18/06/2021	F121169R&V/S	Outward RTGS Payment MT 102	15,868,500.00	0.00	9,798,628.30	
				0050000002				
				STATE DEPT FOR DEV OF THE ASAL:CBK				
				KENYA DEVELOPMENT TO RESPONSE TO DI				
				/REC/0050000002				
				AIE 141018				
Totals					20,254,556.00	0.00		
Closing Balance							9,798,628.30	

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh	cts	Sh.	cts.	Sh	cts
Samuel Munguira	1-1078-01-	2210303	935				477000	00		
TOTAL PAYMENTS							477000	00		00
BALANCE C/A							NIL		40117203	00
							477000	00	40117203	00
Hillah Ojoo	Chairperson	FFO/PT	11/7/21							
Paul M. Kirus	Member		11/7/21							
Samsin	Indonesia Secretary		11/7/21							
Gordon Omoto	1-1018-21-	2210301	939				678000	00		
Joel Ndungu	"	"	940				540000	00		
Joel Ndungu	"	"	941				300000	00		
Francis Juma	"	2210302	942				2130000	00		
Janel Tudu	"	2210301	943				840000	00		
Joseph Ndungu	"	2210301	944				1050000	00		
David Abaga	"	"	945				6964000	00		
Guys Holakhe	"	"	946				6304000	00		
Gordon Omoto	"	"	947				490000	00		
Gordon Omoto	"	2210301	948				500000	00		
Salomon Oyugi	"	2210303	949				500000	00		
Salomon Oyugi	"	2210302	950				490000	00		
Lucy Kirunga	"	2210301	951				840000	00		
Myelina Wangi	"	2210301	952				605000	00		
James Sakwa	"	2210303	953				1050000	00		
Anthony Wamugunda	"	2210301	954				400000	00		
Anthony Wamugunda	"	2210301	955				490000	00		
James Ndlovu	"	2210301	956				490000	00		
James Ndlovu	"	2210302	957				400000	00		
Ann Kirunga	"	2210302	958				1460000	00		
Eric Ndungu	"	2210301	959				490000	00		
Joy Murunga	"	2210301	960				1050000	00		
George Mwangi	"	2210302	961				490000	00		
George Mwangi	"	2211201	962				600000	00		
Lucy Kirunga	"	2210301	963				240000	00		
Sabah Bevidad	"	2210301	964				840000	00		
Wilfred Ollani	"	2210301	965				1260000	00		
Doris Ollani	"	2210301	966				490000	00		
Anthony Wamugunda	"	2211302	967				300000	00		

REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP LOAN AC- 1035

Account No. 1000462264

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hilda Ogoti - Chairman

2. Paul Koros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	40,117,203.00
		40,117,203.00

The Bank Certificate of Balance showed a sum of Shs. Eighty One Million, Six Hundred and Seventy One Thousand, Three Hundred and Five

cts	Five cents	(shs.	81,671,305	cts	05
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Standing to the credit of the account on 30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Date 1st July, 2021

PAUL M. KOROS

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA



STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60900 - 0200

NAIROBI

STATEMENT PERIOD: FROM 30/06/2021 TO 26/07/2021

Rundate : 26/07/2021

Runtime : 13:41:53

Customer Number : 138661

Account Number : 1000462264

Account Name : KENYA DEV RESP TO DISPL IMP LOAN A/C(KES)

Opening Balance : 82625305.05

No	Initial Date	Final Date	Reference	Details	Dr Amt	Cr Amt	Balance
1	30/06/2021	30/06/2021	FT21181STTFD	Outward RTGS Payment MT 103	477,000.00	0.00	82,148,305.05
				0036000560			
				STATE DEPT FOR DEV OF THE			
				ASAL:999999			
				SARAH MAUTA MUKWETARI			
				0036000560			

				STATE DEPT FOR DEV OF THE ASAL:999999				
				ZUNACO GENERAL SUPPLIES				
				0036000607				
				PV 02431/1				
51	09/07/2021	09/07 2021	FT21190YM9CS	Outward RTGS Payment MT 102	2,378,275.85	0.00	37,873,073.70	
				0036000608				
				STATE DEPT FOR DEV OF THE ASAL:CBK				
				Yakner Company Limited				
				/REC/0036000608				
				PV 02401				
52	09/07/2021	09/07/2021	FT21190XM7XK	Returned RTGS Payment	0.00	2,244,129.30	40,117,203.00	
				ABSA BANK KENYA PLC				
				/ROC/REASON UNABLE TO APPLY				
				IFO ZUNACO GENERAL SUPPLIES				
				ACC 02037534423 YOUR MT103				
				DD 210317 OF KES 2244129				
Totals					45,193,917.45	2,685,815.40		

Closing Balance	40,117,203.00
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REPUBLIC OF KENYA

Date 1st July, 2021

Report of the Board of Survey on the Cash and Bank Balances of

KDRDIP GRANT AC- 1035

Account No.1000462299

as at the close of

business on 30th June, 2021

The Board, consisting of- (Names and Official titles)

1. Dr. Hulda Ogoti - Chairman

2. Paul Keros - Member

3. Mr. Samson Ojwang Olando - Secretary

Assembled at the office of The Cashier - State Department for Development of the Asals

at 9.00 am (time) on the 1st July, 2021

Notes	(Shs.	00.00
Silver	Shs.	00.00
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		00.00

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30th June, 2021

Cash on hand	(Shs.	00.00
Bank balance	Shs.	9,798,628.30
		9,798,628.30

The Bank Certificate of Balance showed a sum of Shs. Nine Million seven hundred and ninety eight thousand, six hundred and twenty eight

cts	Thirty cents	(shs.	9,798,628	cts	30
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Standing to the credit of the account on 30th June, 2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Date 1st July, 2021

PAUL KEROS



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60600 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2021 TO 26/07/2021

Run date : 26/07/2021

Runtime : 13:47:26

Customer Number : 138662

Account Number : 1006462259

Account Name : KENYA DEV RESP TO DISP IMP PR GRANT(KESS)

Opening Balance : 309531343

No	IMDDRG	Valid Date	Regd/Account No	Rem/D/Ref	Dr/Amnt	Cr/Amnt	Balance
1	18/06/2021	18/06/2021	FT21169L6DSD	Outward RTGS Payment MT 102 0050000003 STATE DEPT FOR DEV OF THE ASAL:CBK KENYA DEVELOPMENT TO RESPONSE TO DI /REC/0050000003	4,386,056.00	0.00	25,667,128.30

				AIE 141016				
2	18/06/2021	18/06/2021	FT21169R8N6S	Outward RTGS Payment MT 102	15,868,500.00	0.00	9,798,628.30	
				0050000002				
				STATE DEPT FOR DEV OF THE ASAL:CBK KENYA DEVELOPMENT TO RESPONSE TO DI				
				/REC/0050000002				
				AIE 141018				
Totals					20,254,556.00	0.00		
Closing Balance							9,798,628.30	

Appendix 6

Trial Balance Comparison Report
 Entity: 1035-KENYA DEVELOPMENT
 RESPONSE TO DISPLACEMENT
 IMPACTS

Current Period: JUL-20 To JUN-21

Account No and Description	Current Period	
	Debit Balance	Credit Balance
	Kshs	Kshs
Loans Received from Multilateral Donors		3,308,061,239.35
Surplurs B/F		126,094,581.05
2110201 Contractual Employees	28,581,378.85	-
2110299 Basic Wages - Temporary -Other	303,695,925.00	-
2110200 Basic Wages - Temporary	332,277,303.85	-
2210201 Telephone, Telex, Facsimile and	3,279,279.00	-
2210203 Courier & Postal Services	22,500.00	-
2210200 Communication, Supplies and	3,301,779.00	-
2210301 Travel Costs (airlines, bus,	16,763,400.00	-
2210302 Accommodation - Domestic	14,649,200.00	-
2210303 Daily Subsistence Allowance	76,643,947.95	-
2210300 Domestic Travel and Subsistence,	108,056,547.95	-
2210401 Travel Costs (airlines, bus,	102,152.00	-
2210400 Foreign Travel and Subsistence,	102,152.00	-
2210502 Publishing & Printing Services	5,200,186.10	-
2210504 Advertising, Awareness and	549,415.00	-
2210500 Printing , Advertising and	5,749,601.10	-
2210801 Catering Services (receptions),	1,252,165.00	-
2210802 Boards, Committees, Conferences	18,454,304.00	-
2210800 Hospitality Supplies and Servi	19,706,469.00	-
2211006 Purchase of Workshop Tools,	48,036,377.00	-
2211007 Agricultural Materials, Supplies	95,767,908.00	-
2211008 Laboratory Materials, Supplies	14,612,000.00	-
2211000 Specialised Materials and Supp	158,416,285.00	-
2211101 General Office Supplies (papers,	3,521,960.00	-
2211102 Supplies and Accessories for	1,397,428.00	-
2211100 Office and General Supplies and	4,919,388.00	-
2211201 Refined Fuels and Lubricants for	15,407,740.35	-
2211200 Fuel Oil and Lubricants	15,407,740.35	-
2211301 Bank Service Commission and	38,299.00	-
2211310 Contracted Professional Services	156,013,414.00	-
2211300 Other Operating Expenses	156,051,713.00	-
2210000 Goods and Services	471,711,675.40	-
2220101 Maintenance Expenses - Motor	2,676,083.30	-
2220100 Routine Maintenance - Vehicles	2,676,083.30	-
2220201 Maintenance of Plant, Machinery	713,000.00	-
2220202 Maintenance of Office Furniture	10,000.00	-
2220203 Maintenance of Medical and	11,399,404.00	-
2220205 Maintenance of Buildings and	39,748,745.00	-
2220207 Maintenance of Roads, Ports and	133,149,968.00	-

2220209 Minor Alterations to Buildings	74,246,141.00	-
2220210 Maintenance of Computers,	380,000.00	-
2220200 Routine Maintenance - Other	259,647,258.00	-
2220000 Routine Maintenance	262,323,341.30	-
2630203 Capital Grants to Other levels of	908,000,000.00	-
2630200 Capital Grants to Government	908,000,000.00	-
2630000 Grants & Transfer To Other Govt.	908,000,000.00	-
3110202 Non-Residential Buildings	517,406,329.00	-
3110200 Construction of Building	517,406,329.00	-
3110701 Purchase of Motor Vehicles	24,365,001.00	-
3110700 Purchase of Vehicles and Other	24,365,001.00	-
3111001 Purchase of Office Furniture and	749,000.00	-
3111002 Purchase of Computers, Printers	3,326,764.00	-
3111000 Purchase of Office Furniture and	4,075,764.00	-
3111101 Purchase of Medical and Dental	3,760,000.00	-
3111100 Purchase of Specialised Plant,	3,760,000.00	-
3111305 Purchase of tree seeds and	49,636,622.00	-
3111399 Purch. of Certified Seeds - Ot	6,580,000.00	-
3111300 Purchase of Certified Seeds,	56,216,622.00	-
3111502 Water Supplies and Sewerage	522,625,454.00	-
3111504 Other Infrastructure and Civil	186,291,876.00	-
3111500 Rehabilitation of Civil Works	708,917,330.00	-
3110000 Acquisition of Fixed Capital	1,314,741,046.00	-
6540101 Ministry HQ Development Bank	145,102,453.85	-
6540100 Development Bank Accounts	145,102,453.85	-
Totals	3,434,155,820.40	3,434,155,820.40

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Appendix 7

Trial Balance Comparison Report

Entity: 1035-KENYA
DEVELOPMENT RESPONSE TO
DISPLACEMENT IMPACTS

Current Period: JUL-20 To JUN-21

Account No and Description	Current Period	
	Debit Balance	Credit Balance
	Kshs	Kshs
Loans Received from Multilateral Donors (International Organisations)		3,308,061,239
Surplurs B/F		126,094,581
2110201 Contractual Employees	28,581,379	-
2110299 Basic Wages - Temporary - Other	303,695,925	-
2110200 Basic Wages - Temporary Employees	332,277,304	-
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,279,279	-
2210203 Courier & Postal Services	22,500	-
2210200 Communication, Supplies and Services	3,301,779	-
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	16,763,400	-
2210302 Accommodation - Domestic Travel	14,649,200	-
2210303 Daily Subsistence Allowance	76,643,948	-
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	108,056,548	-
2210401 Travel Costs (airlines, bus, railway, etc.)	102,152	-
2210400 Foreign Travel and Subsistence, and other transportation costs	102,152	-
2210502 Publishing & Printing Services	5,200,186	-
2210504 Advertising, Awareness and Publicity Campaigns	549,415	-
2210500 Printing , Advertising and Information Supplies and Services	5,749,601	-

2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,252,165	-
2210802 Boards, Committees, Conferences and Seminars	18,454,304	-
2210800 Hospitality Supplies and Servi	19,706,469	-
2211006 Purchase of Workshop Tools, Spares and Small Equipment	48,036,377	-
2211007 Agricultural Materials, Supplies and Small Equipment	95,767,908	-
2211008 Laboratory Materials, Supplies and Small Equipment	14,612,000	-
2211000 Specialised Materials and Supp	158,416,285	-
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,521,960	-
2211102 Supplies and Accessories for Computers and Printers	1,397,428	-
2211100 Office and General Supplies and Services	4,919,388	-
2211201 Refined Fuels and Lubricants for Transport	15,407,740	-
2211200 Fuel Oil and Lubricants	15,407,740	-
2211301 Bank Service Commission and Charges	15,299	-
2211310 Contracted Professional Services	156,013,414	-
2211300 Other Operating Expenses	156,028,713	-
2210000 Goods and Services	471,688,675	-
2220101 Maintenance Expenses - Motor Vehicles	2,676,083	-
2220100 Routine Maintenance - Vehicles	2,676,083	-
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	713,000	-
2220202 Maintenance of Office Furniture and Equipment	10,000	-
2220203 Maintenance of Medical and Dental Equipment	11,399,404	-
2220205 Maintenance of Buildings and Stations -- Non-Residential	39,748,745	-
2220207 Maintenance of Roads, Ports and Jetties	133,149,968	-
2220209 Minor Alterations to Buildings and Civil Works	74,246,141	-

2220210 Maintenance of Computers, Software, and Networks	380,000	-
2220200 Routine Maintenance - Other Assets	259,647,258	-
2220000 Routine Maintenance	262,323,341	-
2630203 Capital Grants to Other levels of government	908,000,000	-
2630200 Capital Grants to Government Agencies and other Levels of Government	908,000,000	-
2630000 Grants & Transfer To Other Govt. Units	908,000,000	-
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	517,406,329	-
3110200 Construction of Building	517,406,329	-
3110701 Purchase of Motor Vehicles	24,365,001	-
3110700 Purchase of Vehicles and Other Transport Equipment	24,365,001	-
3111001 Purchase of Office Furniture and Fittings	749,000	-
3111002 Purchase of Computers, Printers and other IT Equipment	3,326,764	-
3111000 Purchase of Office Furniture and General Equipment	4,075,764	-
3111101 Purchase of Medical and Dental Equipment	3,760,000	-
3111100 Purchase of Specialised Plant, Equipment and Machinery	3,760,000	-
3111305 Purchase of tree seeds and seedlings	49,636,622	-
3111399 Purch. of Certified Seeds - Ot	6,580,000	-
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	56,216,622	-
3111502 Water Supplies and Sewerage	522,625,454	-
3111504 Other Infrastructure and Civil Works	186,291,876	-
3111500 Rehabilitation of Civil Works	708,917,330	-
3110000 Acquisition of Fixed Capital Assets	1,314,741,046	-
6540101 Ministry HQ Development Bank A	145,125,454	-
6540100 Development Bank Accounts	145,125,454	-
Totals	3,434,155,820	3,434,155,820

SPECIAL ACCOUNT STATEMENT

For period ending **30th JUNE, 2021** ✓
 Account No. **1000411384**
 Depository Bank **CENTRAL BANK OF KENYA.**
 Address **CENTRAL BANK OF KENYA.**
 Related Loan **K) DEVT RESPONSE TO DISP TFA7762**
 Credit Agreement
 Currency **USD**

Part A - Account Activity

Beginning balance of 1st July, 2020 ✓ as per C.B.K. Ledger Account	0.00
Add:	
Total Amount deposited by World Bank	1,222,232.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	0.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2021 ✓	1,222,232.00 ✓

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

22.07.2021

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

SPECIAL ACCOUNT STATEMENT

For period ending **30th JUNE, 2021** ✓
 Account No. **1000353988**
 Depository Bank **CENTRAL BANK OF KENYA.**
 Address **CENTRAL BANK OF KENYA.**
 Related Loan **KE.DEVT RESPONSE DISP.CR-6021-KE**
 Credit Agreement
 Currency **USD**

Part A - Account Activity

Beginning balance of 1st July, 2020 ✓
 as per C.B.K. Ledger Account 2,953,136.00 ✓

Add:

Total Amount deposited by World Bank 28,617,468.55 ✓

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible expenditure

Deduct:

Total amount withdrawn 30,353,813.00 ✓

Total service charges if not included above in amount withdrawn

Ending balance on 30th June, 2021 ✓ 1,206,791.55 ✓

**AUTHORISED REPRESENTATIVE
 CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE

22-07-2021

**AUTHORISED REPRESENTATIVE
 EXTERNAL RESOURCES
 DEPARTMENT-TREASURY**

SIGNATURE: 

DATE

26-07-2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021, have been reconciled and a copy of the supporting Reconciliation Statement is attached.

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